

Exhibit 28

JERSEY SHORE MEDICAL CENTER
MEDICAL CENTER OF OCEAN COUNTY
BRICK AND POINT PLEASANT DIVISIONS
VERVIEW MEDICAL CENTER



Friday, August 11, 2000

via telefax to (215) 386-9196

Tel 732 775-5500

Meridian Health System
Jersey Shore Medical Center
1945 State Route 33
P.O. Box 397
Neptune, NJ 07754-0397

www.meridianhealth.com

Rice Holmes
Education Commission for Foreign Medical Graduates
364 Market Street
Philadelphia, PA 19104-2685

RECEIVED

AUG 11 2000

Personal and Confidential

Dear Mr. Holmes:

ECFMG
AIS

An allegation has been made that a resident at Jersey Shore Medical Center/Meridian Hospitals Corporation who goes by the name of John Charles Akoda (ECFMG certificate # 0-553-258-5 in the name of John Nosa Akoda, issued August 18, 1997) has also served as a resident in two other U.S. residency programs under the name of Oluwafemi Charles Igberasi. On verifying his social security number (.9065) we have discovered that it was issued to "Charles Igberase". When presented with this information late yesterday, this doctor stated that he has used all of these names and that he has never served in another U.S. ACGME-accredited residency program. The three birth dates given by this individual are 04/17/62, 1/1/63, and 4/17/63.

This request is that you search your files to ascertain whether there may be a second ECFMG certificate issued in the name of Oluwafemi Charles Igberasi (or Igberase) or some combination of the six names he has given us (John, Nosa, and Akoda being the other three). Also, we would be interested in knowing whether you have had requests for verification of Dr. Akoda AKA Dr. Igberasi's ECFMG certificate(s) status from other teaching hospitals including Harlem Hospital Center in the time period of approx. 1995-96 or JFK Memorial Hospital in 1997-98.

Obviously, we are concerned that we resolve this issue promptly. Your priority attention is requested.

I can be reached by phone at (732) 776-4732. My secretary is Terry Smith, and should I not be available at my private line number as listed, she can be telephoned at (732) 776-4179 in an attempt to reach me.

Thank you in advance for your cooperation.

Very truly yours,

A handwritten signature in cursive script, appearing to read "James McCorkel".

James McCorkel, Ph.D., Vice President, Academic Affairs
Jersey Shore Medical Center, Meridian Hospitals Corporation

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